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In The Claims

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of claims:

- 1. (Original) A method for preparing resin particles, comprising the steps of: applying a shear force to an aqueous dispersion (II) with increased viscosity formed by adding a thickener (V) to an aqueous dispersion (I) containing resin particles (A); and decreasing the viscosity of the aqueous dispersion obtained by the step described above.
- 2. (Original) The method according to claim 1, wherein the viscosity of the aqueous dispersion is decreased by adding a viscosity decreasing agent (E) in the viscosity decreasing step.
- 3. (Original) The method according to claim 2, wherein the viscosity decreasing agent (E) is α -glycanase and/or β -glycanase.
- 4. (Original) The method according to claim 1, wherein the viscosity of the aqueous dispersion (II) is in the range of 300 to 100,000 mPa•s (at 25°C).
- 5. (Original) The method according to claim 1, wherein the viscosity of the aqueous dispersion after subjecting the viscosity decreasing step is 200 mPa•s or less (at 25°C).
- 6. (Original) The method according to claim 1, wherein the thickener (V) is at least one of naturally-occurring, semisynthetic, and synthetic water-soluble polymers.

- 7. (Original) The method according to claim 6, wherein the thickener (V) is at least one selected from the group consisting of acrylic acid-based (co)polymer salts, vinyl ether-based (co)polymers, and cellulose-based semisynthetic polymers.
- 8. (Original) The method according to claim 1, wherein the resin particles (A) comprises at least one resin selected from the group consisting of vinyl resins, polyurethanes, epoxy resins, and polyesters.
- 9. (Original) The method according to claim 1, wherein the aqueous dispersion (I) is a product obtained by reacting an active group-containing prepolymer (α) with a curing agent (β) in an aqueous medium.
- 10 (Original) The method according to claim 9, wherein the reactive group-containing prepolymer (α) has at least one reactive group selected from the group consisting of an isocyanate group, a blocked isocyanate group and an epoxy group, and the curing agent (β) is an active hydrogen-containing compound (β 1) that may be blocked with a removable compound.
- 11. (Original) The method according to claim 10, wherein the active hydrogen-containing compound (β 1) that may be blocked with a removable compound is a ketimine compound and/or water.
- 12 (Currently Amended) A rein particle (B) obtained in accordance with the method of any one of claims 1-to 11.
- 13 (Original) The resin particle (B) according to claim 12, which has a shape factor (SF-1) of 110 to 800.
- 14 (Original) The resin particle (B) according to claim 13, which can be used as additives for paints, additives for coating materials, powder coatings, additives for cosmetics, resins for

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slush molding, spacers for use in manufacturing electronic components or devices, standard particles for electronic measuring instruments, toners for electrophotography, toners for electrostatic recording, toners for electrostatic printing, and hot-melt adhesives.